

EXHIBIT 67

(1) Today's date	(1) <u>8.1.2017</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR AUTO OF QUEENS</u>
(4) Client # / File #	(4) <u>5260</u>
(5) This billing is for work done from Month Ending	(5a) _____, 200 _____
through the Month Ending	(5b) <u>8.1.2017</u> , 200 _____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Preparation and filing of Internal Revenue Service forms 8886, for tax years
2013 - 2016 required by Internal Revenue notice 2016-66 for the companies
participation in Reinsurance activities with, and premium remittances into,
Star Reinsurance Company LTD for extended warranty and other aftersale products
allowed under IRS Technical Advice Memorandum 200453012. As well as the
gathering of information required to complete the required forms.

Amount Due 2,390.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)**

W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP /(DOWN): _____

BILL # : _____

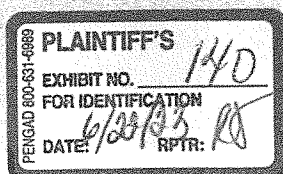
DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____



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VOYNOW_024307

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

07/31/2017

Client: 5260

STAR AUTO SALES OF QUEENS, LLC

D/B/A STAR SUBARU

206-26 NORTHERN BLVD

BAYSIDE, NY 11361

Invoice: 3195

PROFESSIONAL SERVICES:

2,390.00

PREPARATION AND FILING OF INTERNAL
REVENUE SERVICE FORMS 8886, FOR TAX
YEARS 2013-2016 REQUIRED BY INTERNAL
REVENUE NOTICE 2016-66 FOR THE
COMPANIES PARTICIPATION IN
REINSURANCE ACTIVITIES WITH, AND
PREMIUM REMITTANCES INTO, STAR
REINSURANCE COMPANY LTD FOR
EXTENDED WARRANTY AND OTHER
AFTERSALE PRODUCTS ALLOWED UNDER
IRS TECHNICAL ADVICE MEMORANDUM
200453012. AS WELL AS THE GATHERING
OF INFORMATION REQUIRED TO
COMPLETE THE REQUIRED FORMS.

Invoice Total

\$2,390.00

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VOYNOW_024308

(1) Today's date	(1)	<u>8.1.17</u>
(2) Name of individual requesting this billing	(2)	<u>RPS</u>
(3) Client Name	(3)	<u>STAR AUTO OF QUEENS</u>
(4) Client # / File #	(4)	<u>5260</u>
(5) This billing is for work done from Month Ending	(5a)	<u> </u> , 200 <u> </u>
through the Month Ending	(5b)	<u>8.1.17</u> , 200 <u> </u>

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2016
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Partnership tax returns.

Amount Due 2,220.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)**

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL # :

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

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VOYNOW_024309

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

07/31/2017

Client: 5260

STAR AUTO SALES OF QUEENS, LLC

Invoice: 3203

D/B/A STAR SUBARU

206-26 NORTHERN BLVD

BAYSIDE, NY 11361

PROFESSIONAL SERVICES:

2,220 00

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2016 CLOSING OF THE
BOOKS, PREPARATION OF TAX
WORKPAPERS AND PREPARATION OF
FEDERAL, STATE AND CITY PARTNERSHIP
TAX RETURNS

Invoice Total

\$2,220.00

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VOYNOW_024310

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet
Thursday, July 27, 2017
January 1, 1900 - July 27, 2017

5260

STAR SUBARU

STAR AUTO SALES OF QUEENS, LLC

Office: MAIN

Partner: 83

Manager: 75

Associate:

D/B/A STAR SUBARU

206-26 NORTHERN BLVD

BAYSIDE, NY 11361

Phone (Business):

E-mail:

Accounts Receivable Open Items

Date	Type	Reference	Due Date	Amount	Open
07/01/17	Invoice #2514		07/01/17	500.00	500.00
07/27/17	Amount Due				500.00

Aging WIP & A/R

	07/27/2017	06/30/2017	05/31/2017	04/30/2017	03/31/2017+	Total
WIP	1,211.50	(267.50)	0.00	140.00	2,499.10	3,583.10
A/R	500.00	0.00	0.00	0.00	0.00	500.00

Last Invoice & Receipt

	Date	Amount
Last Invoice	07/01/17	500.00
Last Receipt	06/15/17	(500.00)

* Billing Instructions:

Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
INTERIM SERVICES										
INTERIM	INTERIM	146	FIELDWORK	10/18/16	Time:	130.00	11.00	0.00	1,430.00	
INTERIM	INTERIM	152	FIELDWORK	10/18/16	Time:	110.00	2.20	0.00	242.00	Comments: service
INTERIM	INTERIM	152	FIELDWORK	10/19/16	Time:	110.00	2.00	0.00	220.00	Comments: service
INTERIM	INTERIM	146	FIELDWORK	10/19/16	Time:	130.00	10.00	0.00	1,300.00	
INTERIM	INTERIM	149	FIELDWORK	10/19/16	Time:	110.00	2.00	0.00	220.00	
INTERIM	INTERIM	152	FIELDWORK	10/31/16	Time:	110.00	1.50	0.00	165.00	Comments: prepare tax planning binder
INTERIM	INTERIM	146	FIELDWORK	11/01/16	Time:	130.00	1.30	0.00	169.00	Comments: examining and typing memo
INTERIM SERVICES Totals							30.00	0.00	3,746.00	

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VOYNOW_024311

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet

Thursday, July 27, 2017

January 1, 1900 - July 27, 2017

5260	STAR SUBARU		Time & Expenses Available to be billed							
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
RETAINER										
RETAINER		63	ACCOUNTIN	10/03/16	Time:	0.00	0.00	0.00	-500.00	
RETAINER		63	ACCOUNTIN	11/01/16	Time:	0.00	0.00	0.00	-500.00	
RETAINER		63	ACCOUNTIN	12/01/16	Time:	0.00	0.00	0.00	-500.00	
RETAINER		63	ACCOUNTIN	01/02/17	Time:	0.00	0.00	0.00	-500.00	
RETAINER		63	ACCOUNTIN	02/01/17	Time:	0.00	0.00	0.00	-500.00	
RETAINER		63	ACCOUNTIN	03/01/17	Time:	0.00	0.00	0.00	-500.00	
RETAINER		63	ACCOUNTIN	04/03/17	Time:	0.00	0.00	0.00	-500.00	
RETAINER		63	ACCOUNTIN	05/01/17	Time:	0.00	0.00	0.00	-500.00	
RETAINER		63	ACCOUNTIN	06/01/17	Time:	0.00	0.00	0.00	-500.00	
RETAINER		63	ACCOUNTIN	07/01/17	Time:	0.00	0.00	0.00	-500.00	
RETAINER Totals						0.00	0.00	-5,000.00		
SPECIAL PROJECTS										
SPECIAL	SPECIAL	75	RESEARCH	09/20/16	Time:	250.00	1.00	0.00	250.00	Comments: Go over Valuation from Todd Berko
SPECIAL	SPECIAL	75	RESEARCH	09/23/16	Time:	250.00	1.50	0.00	375.00	
SPECIAL	SPECIAL	48	REVIEW	04/20/17	Time:	275.00	0.30	0.00	82.50	Comments: Go over valuation and e-mail Todd Berko changes and comments.
SPECIAL PROJECTS Totals						2.80	0.00	707.50		Comments: form 8886
TAX SERVICES										
TAX	1065	150	ACCOUNTIN	12/22/16	Time:	110.00	0.05	0.00	5.50	Comments: CSA rollover
TAX	1065	150	ACCOUNTIN	12/28/16	Time:	110.00	0.10	0.00	11.00	Comments: Workpapers transfer
TAX	1065	136	REVIEW	01/10/17	Time:	160.00	0.10	0.00	16.00	Comments: IT-204-LL
TAX	1065	151	PREPARATION	01/10/17	Time:	110.00	0.33	0.00	36.30	Comments: Prepared NY-204-LL
TAX	1065	151	PREPARATION	01/25/17	Time:	110.00	0.13	0.00	14.30	Comments: 204-LL
TAX	1065	146	FIELDWORK	01/25/17	Time:	130.00	11.00	0.00	1,430.00	
TAX	1065	146	FIELDWORK	01/26/17	Time:	130.00	10.00	0.00	1,300.00	
TAX	1065	146	FIELDWORK	01/27/17	Time:	130.00	8.00	0.00	1,040.00	
TAX	1065	83	REVIEW	01/27/17	Time:	275.00	2.50	0.00	687.50	Comments: go to the dealership and work on the year end

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VOYNOW_024312

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet

Thursday, July 27, 2017

January 1, 1900 - July 27, 2017

5260	STAR SUBARU		Time & Expenses Available to be billed								
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)	
TAX	1065	150	ACCOUNTIN	01/30/17	Time:	110.00	1.00	0.00	110.00		Comments: Entering trial balance.
TAX	1065	63	TYPEPROC	02/02/17	Time:	100.00	0.10	0.00	10.00		
TAX	1065	144	FIELDWORK	02/04/17	Time:	155.00	1.00	0.00	155.00		
TAX	1065	83	ACCOUNTIN	02/06/17	Time:	0.00	0.00	0.00	-4,600.00		
TAX	1065	149	TRIALBAL	02/09/17	Time:	110.00	1.10	0.00	121.00		
TAX	1065	144	PREPARATION	02/16/17	Time:	155.00	4.10	0.00	635.50		
TAX	1065	136	REVIEW	02/22/17	Time:	160.00	0.10	0.00	16.00		
TAX	1065	136	REVIEW	02/22/17	Time:	160.00	0.10	0.00	16.00		
TAX	EXTENSION	144	ELFAUTHORIZ	02/25/17	Time:	155.00	0.60	0.00	93.00		
TAX	EXTENSION	144	EFLETRANS	03/10/17	Time:	155.00	0.20	0.00	31.00		
TAX	1065	48	REVIEW	04/17/17	Time:	275.00	0.30	0.00	82.50		Comments: form 8886
TAX	1065	152	PREPARATION	04/20/17	Time:	110.00	0.70	0.00	77.00		
TAX	1065	152	PREPARATION	04/24/17	Time:	110.00	0.40	0.00	44.00		Comments: form 8886
TAX	1065	151	MATH	04/26/17	Time:	110.00	0.20	0.00	22.00		Comments: Checked 8886 forms
TAX	1065	152	PREPARATION	04/28/17	Time:	110.00	0.20	0.00	22.00		Comments: print out YE entries 2013-2015
TAX	1065	144	CLEARREVIEW	04/28/17	Time:	155.00	2.00	0.00	310.00		
TAX	1065	75	PREPARATION	05/18/17	Time:	250.00	2.00	0.00	500.00		Comments: Review job and return.
TAX	1065	144	CLEARREVIEW	06/12/17	Time:	155.00	1.50	0.00	232.50		
TAX	1065	75	PREPARATION	07/12/17	Time:	250.00	0.50	0.00	125.00		Comments: T/R
TAX	1065	56	PARTREV	07/19/17	Time:	275.00	1.00	0.00	275.00		
TAX	1065	56	PARTREV	07/20/17	Time:	275.00	0.50	0.00	137.50		
TAX	1065	75	PREPARATION	07/20/17	Time:	250.00	0.50	0.00	125.00		Comments: T/R
TAX	1065	83	REVIEW	07/24/17	Time:	275.00	1.80	0.00	495.00		Comments: review wokr papers and return
TAX	1065	151	MATH	07/25/17	Time:	110.00	2.00	0.00	220.00		Comments: Mathed Return
TAX	1065	75	PREPARATION	07/25/17	Time:	250.00	0.50	0.00	125.00		Comments: T/R
TAX	1065	63	TYPEPROC	07/26/17	Time:	100.00	0.30	0.00	30.00		
TAX	1065	144	CLEARREVIEW	07/26/17	Time:	155.00	0.80	0.00	124.00		*Biller: 9.42
TAX	1065	151	MATH	07/26/17	Time:	110.00	0.50	0.00	55.00		Comments: Finished mathing return
TAX SERVICES Totals						56.21	0.00	4,129.60			
Client STAR SUBARU Totals						89.01	0.00	3,583.10			

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VOYNOW_024313

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

02/06/2017

Client: 5260

STAR AUTO SALES OF QUEENS, LLC
D/B/A STAR SUBARU, ATTN: DEBBIE
206-26 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 2373

PROFESSIONAL SERVICES:

4,600.00

PROGRESS BILLING FOR WORK
COMPLETED ON THE DECEMBER 31, 2016
CLOSING OF THE BOOKS AND
PREPARATION OF PARTNERSHIP TAX
RETURNS.

Invoice Total

\$4,600.00

CONFIDENTIAL

VOYNOW_024314

(1) Today's date (1) 9.2.16
 (2) Name of individual requesting this billing (2) RPS
 (3) Client Name (3) STAR AUTO OF QUEENS
 (4) Client # / File # (4) 5260
 (5) This billing is for work done from Month Ending (5a) _____, 200____
 through the Month Ending (5b) 9.2.16, 200____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2015
 closing of the books, preparation of tax work papers,
 preparation of federal, state, and city Partnership tax returns.

Amount Due 2,120.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)** W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
 CLIENT # / FILE #

W.I.P. TO HOLD: _____

: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / (DOWN): _____

BILL # : _____

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

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VOYNOW_024315

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VOYNOW_024316

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/06/2016

Client: 5260

STAR AUTO SALES OF QUEENS, LLC
D/B/A STAR SUBARU, ATTN: VIVIAN K
206-26 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 1191

PROFESSIONAL SERVICES:

2,120.00

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2015 CLOSING OF THE
BOOKS, PREPARATION OF TAX
WORKPAPERS AND PREPARATION OF
FEDERAL, STATE AND CITY PARTNERSHIP
TAX RETURNS

Invoice Total

\$2,120.00

CONFIDENTIAL

VOYNOW_024317

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet

Tuesday, August 30, 2016

January 1, 1900 - August 30, 2016

5260

STAR SUBARU

STAR AUTO SALES OF QUEENS, LLC

Office: MAIN

Partner: 83

Manager: 75

Associate:

D/B/A STAR SUBARU, ATTN: VIVIAN K
206-26 NORTHERN BLVD
BAYSIDE, NY 11361

Phone (Business):

E-mail:

Accounts Receivable Open Items

Date	Type	Reference	Due Date	Amount	Open
05/19/16	Check			(500.00)	(500.00)
08/01/16	Invoice #652		08/01/16	500.00	500.00
08/30/16	Amount Due				0.00

Aging WIP & A/R

	08/30/2016	07/31/2016	06/30/2016	05/31/2016	04/30/2016+	Total
WIP	(500.00)	(500.00)	1,968.50	(500.00)	(3,501.50)	(3,033.00)
A/R	500.00	0.00	0.00	(500.00)	0.00	0.00

Last Invoice & Receipt

	Date	Amount
Last Invoice	08/01/16	500.00
Last Receipt	08/08/16	(500.00)

* Billing Instructions:

Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
INTERIM SERVICES										
INTERIM	INTERIM	83	CLIENTMEET	06/28/16	Time:	275.00	3.00	0.00	825.00	Comments: go to NY and do an interim visit
INTERIM	INTERIM	144	FIELDWORK	06/29/16	Time:	150.00	3.40	0.00	510.00	
INTERIM	INTERIM	83	CLIENTMEET	06/29/16	Time:	275.00	2.50	0.00	687.50	Comments: go to NY and don an interim visit
INTERIM	INTERIM	144	FIELDWORK	06/30/16	Time:	150.00	0.30	0.00	45.00	
INTERIM SERVICES Totals							9.20	0.00	2,067.50	
RETAINER										
RETAINER		63	ACCOUNTIN	02/01/16	Time:	0.00	0.00	0.00	-500.00	

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VOYNOW_024318

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet

Tuesday, August 30, 2016

January 1, 1900 - August 30, 2016

5260	STAR SUBARU		Time & Expenses Available to be billed								
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)	
RETAINER		63	ACCOUNTIN	03/01/16	Time:	0.00	0.00	0.00	-500.00		
RETAINER		63	ACCOUNTIN	04/01/16	Time:	0.00	0.00	0.00	-500.00		
RETAINER		63	ACCOUNTIN	05/02/16	Time:	0.00	0.00	0.00	-500.00		
RETAINER		63	ACCOUNTIN	06/01/16	Time:	0.00	0.00	0.00	-500.00		
RETAINER		63	ACCOUNTIN	07/01/16	Time:	0.00	0.00	0.00	-500.00		
RETAINER		63	ACCOUNTIN	08/01/16	Time:	0.00	0.00	0.00	-500.00		
RETAINER Totals						0.00	0.00	-3,500.00			
SPECIAL PROJECTS											
SPECIAL	SPECIAL	83	CLIENTMEET	06/16/16	Time:	275.00	1.00	0.00	275.00	Comments: do the 12 to 13 for Todd Berko for the valuation he is doing	
SPECIAL PROJECTS Totals						1.00	0.00	275.00			
TAX SERVICES											
TAX	1065	144	PREPARATION	02/18/16	Time:	150.00	0.20	0.00	30.00		
TAX	1065	144	PREPARATION	02/18/16	Time:	150.00	2.00	0.00	300.00		
TAX	1065	144	PREPARATION	02/22/16	Time:	150.00	1.80	0.00	270.00		
TAX	1065	136	PREPARATION	02/24/16	Time:	150.00	0.10	0.00	15.00	Comments: IT-204-LL	
TAX	1065	144	FIELDWORK	02/26/16	Time:	150.00	0.30	0.00	45.00		
TAX	1065	144	PREPARATION	02/27/16	Time:	150.00	1.20	0.00	180.00		
TAX	1065	75	PREPARATION	02/29/16	Time:	225.00	1.00	0.00	225.00	Comments: Review tax return	
TAX	1065	63	PROGRESS	03/04/16	Time:	0.00	0.00	0.00	-4,580.00		
TAX	1065	56	PARTREV	03/04/16	Time:	275.00	0.50	0.00	137.50		
TAX	1065	75	PREPARATION	03/10/16	Time:	225.00	2.00	0.00	450.00	Comments: Find factory financial statements from years past for Vivian	
TAX	1065	83	REVIEW	03/14/16	Time:	275.00	1.00	0.00	275.00	Comments: go over the work paper and tax return	
TAX	1065	75	PREPARATION	03/14/16	Time:	225.00	1.00	0.00	225.00	Comments: Tax return	
TAX	1065	147	MATH	03/15/16	Time:	90.00	1.40	0.00	126.00		
TAX	1065	63	TYPEPROC	03/15/16	Time:	100.00	0.30	0.00	30.00	Comments: PROCESS	
TAX	1065	75	PREPARATION	03/15/16	Time:	225.00	1.00	0.00	225.00	Comments: tax return	
TAX	1065	144	ELFAUTHORIZ	03/17/16	Time:	150.00	0.30	0.00	45.00	*Biller: 3.55	

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VOYNOW_024319

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet
 Tuesday, August 30, 2016
 January 1, 1900 - August 30, 2016

5260 STAR SUBARU		Time & Expenses Available to be billed								
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
TAX	1065	148	PREPARATION	06/16/16	Time: 90.00	0.60	0.00	54.00		*Biller: GATHERING INFORMATION FOR TOM BERKO
TAX	1065	148	PREPARATION	06/17/16	Time: 90.00	0.80	0.00	72.00		*Biller: todd berko 12-13
TAX SERVICES Totals						15.50	0.00	-1,875.50		
Client STAR SUBARU Totals						25.70	0.00	-3,033.00		

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VOYNOW_024320

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
SEP-15	3,970	6,676	0	500	SEP-14	2,440	3,651	0	500
OCT-15	500	0	0	2,470	OCT-14	500	0	0	2,440
NOV-15	500	0	0	2,000	NOV-14	500	0	0	500
DEC-15	500	0	0	500	DEC-14	500	0	0	500
JAN-16	500	0	0	500	JAN-15	500	0	0	500
FEB-16	500	0	0	500	FEB-15	5,300	0	0	500
MAR-16	5,080	0	0	500	MAR-15	500	0	0	5,300
APR-16	500	0	0	5,580	APR-15	500	0	0	500
MAY-16	500	0	0	500	MAY-15	500	0	0	500
JUN-16	500	0	0	500	JUN-15	500	0	0	500
JUL-16	500	0	0	0	JUL-15	500	0	0	500
AUG-16	500	0	0	500	AUG-15	500	0	0	500
TOTAL	14,050	6,676	0	14,050	TOTAL	12,740	3,651	0	12,740
YTD	8,580	0	0	8,580	PYTD	8,800	0	0	8,800

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	500.00	0.00	0.00	0.00	0.00	0.00	500.00	A/R
WIP	-500.00	-500.00	-500.00	-500.00	-500.00	-2,926.00	-5,426.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	35.10	-35.10	0.00%	BILLED	11/01/16	500.00	PRG
DOLLARS	0.00	3,169.00	-3,169.00	0.00%	PAYMENT	08/05/16	500.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES/HOURS	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
4,654.00	0.00	0.00	-10,080.00	-5,426.00	500.00	0.00	-4,926.00
48.70							

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -5,426.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

30 Aug 2016 14:24

DWIP SORT ON CLIENT ID 5260 /

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CONFIDENTIAL

VOYNOW_024321

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	48.60	4,649.00	4,649.00
PERSONAL TAX RETURN SERVICES	0.10	5.00	4,654.00
SYSTEM GENERATED FEES	0.00	-10,080.00	-5,426.00

** TOTAL	48.70	-5,426.00	
----------	-------	-----------	--

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-10,080.00	-10,080.00
132 DOROTHEA BURCH	0.10	5.00	-10,075.00
144 PHILLIP L. SALEMNO JR	2.10	294.00	-9,781.00
148 CODY MCCABE	42.00	3,150.00	-6,631.00
75 Bob Seibel	0.50	105.00	-6,526.00
83 Randall Franzen	4.00	1,100.00	-5,426.00

** TOTAL	48.70	-5,426.00	
----------	-------	-----------	--

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
09/30/15	0.10	5.00	5.00
10/31/15	0.00	-500.00	-495.00
11/30/15	13.50	980.00	485.00
12/31/15	0.00	-500.00	-15.00
01/31/16	35.10	2,669.00	2,654.00
02/29/16	0.00	-500.00	2,154.00
03/31/16	0.00	-5,080.00	-2,926.00
04/30/16	0.00	-500.00	-3,426.00
05/31/16	0.00	-500.00	-3,926.00
06/30/16	0.00	-500.00	-4,426.00
07/31/16	0.00	-500.00	-4,926.00
08/31/16	0.00	-500.00	-5,426.00

** TOTAL	48.70	-5,426.00	
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DWIP SORT ON CLIENT ID 5260 /

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VOYNOW_024322

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

01/31/16 01/30/16 5 62 PHILLIP L. SALEMNO J 144 140 0.10 14.00 121373 B H T:
 144 PHILLIP L. SALEMNO JR 0.10 14.00
 BUSTAX State Tax Return Prep 0.10 14.00

11/30/15 11/23/15 5 68 CODY MCCABE 148 75 11.00 825.00 114429 B H T:
 tax PLANNING
 148 CODY MCCABE 11.00 825.00

11/30/15 11/25/15 5 68 Randall Franzen 83 275 2.00 550.00 116946 B H T:
 go to dealership to the year end planning
 83 Randall Franzen 2.00 550.00
 BUSTAX Tax Planning 13.00 1,375.00

01/31/16 01/18/16 5 69 CODY MCCABE 148 75 12.00 900.00 120942 B H T:
 YEAR END VISIT
 01/31/16 01/19/16 5 69 CODY MCCABE 148 75 11.00 825.00 120943 B H T:
 YEARD END VISIT
 01/31/16 01/20/16 5 69 CODY MCCABE 148 75 8.00 600.00 120946 B H T:
 Year end Visit
 148 CODY MCCABE 31.00 2,325.00

11/30/15 11/05/15 5 69 Bob Seibel 75 210 0.50 105.00 112950 B H T:
 Profit tie in for bank.
 75 Bob Seibel 0.50 105.00

01/31/16 01/20/16 5 69 Randall Franzen 83 275 2.00 550.00 120952 B H T:
 go to NY and do year end work meet with Mike
 83 Randall Franzen 2.00 550.00
 BUSTAX Year End Tax Work 33.50 2,980.00

01/31/16 01/25/16 5 90 PHILLIP L. SALEMNO J 144 140 1.50 210.00 121353 B H T:
 01/31/16 01/26/16 5 90 PHILLIP L. SALEMNO J 144 140 0.50 70.00 121361 B H T:
 144 PHILLIP L. SALEMNO JR 2.00 280.00
 BUSTAX Trial Balance Data Inpu 2.00 280.00

09/30/15 09/18/15 7 85 DOROTHEA BURCH 132 50 0.10 5.00 109187 B H T:
 scan, password protect and email
 132 DOROTHEA BURCH 0.10 5.00
 PERSTX Photocopying Documents 0.10 5.00

* * TOTAL FEES 48.70 4,654.00

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VOYNOW_024323

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83

STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
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* * CHARGEABLE FEES BY CODES/STAFF/ * *

* * DEBITS & CREDITS * *

10/31/15	10/31/15	99	3			-500.00	92412	B H T:
11/30/15	11/30/15	99	3			-500.00	94778	B H T:
12/31/15	12/31/15	99	3			-500.00	97329	B H T:
01/31/16	01/31/16	99	3			-500.00	112217	B H T:
02/29/16	02/29/16	99	3			-500.00	121091	B H T:
03/31/16	03/31/16	99	3			-500.00	121754	B H T:
03/31/16	03/31/16	99	3			-4,580.00	123034	B H T:
04/30/16	04/30/16	99	3			-500.00	121918	B H T:
05/31/16	05/31/16	99	3			-500.00	122174	B H T:
06/30/16	06/30/16	99	3			-500.00	123554	B H T:
07/31/16	07/31/16	99	3			-500.00	123704	B H T:
08/31/16	08/31/16	99	3			-500.00	123854	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -10,080.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
4,654.00	0.00	4,654.00	0.00	4,654.00	-10,080.00	-5,426.00

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DWIP SORT ON CLIENT ID 5260 /

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VOYNOW_024324

VOYNOW DAYARD CO

WIP

(1) Today's date (1) 3.3.16
 (2) Name of individual requesting this billing (2) RANDY
 (3) Client Name (3) STAR SUBARU
 (4) Client # / File # (4) 5260
 (5) This billing is for work done from Month Ending (5a) , 200
 through the Month Ending (5b) 3.3.16 , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed

on the December 31 2015 closing of the books

preparation of Federal , State and city

corporate tax returns.

Accountant

Amount Due 4,580.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

LAST YEAR BILL: 4,800 TOTAL W.I.P.:

DATE BILLED: W.I.P. TO TRANSFER:

BILLED THROUGH: W.I.P. TO HOLD:

CLIENT # / FILE # W.I.P. TO CLEAR:

: W.I.P. TO CLEAR:

CLIENT NAME: WRITE UP / DOWN:

BILL #:

DATE KEYPUNCHED: BILL

TOTAL AMOUNT BILLABLE: 4,580.00

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL: 4,580.00

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VOYNOW_024325

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

03/04/2016

Client: 5260

STAR AUTO SALES OF QUEENS, LLC
 D/B/A STAR SUBARU, ATTN: VIVIAN K
 206-26 NORTHERN BLVD
 BAYSIDE, NY 11361

Invoice: 346

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON THE DECEMBER 31, 2015 CLOSING OF THE BOOKS AND PREPARATION OF PARTNERSHIP TAX RETURNS.	4,580.00
---	----------

Invoice Total	<u>\$4,580.00</u>
---------------	-------------------

Date	Type	Reference	Debit	Credit	Balance
03/01/16	Beginning Balance				\$0.00
03/01/16	Invoice #114		500.00		500.00
03/04/16	Invoice #346		4,580.00		5,080.00
03/04/16	Amount Due				<u>\$5,080.00</u>

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VOYNOW_024326

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

03/04/2016

Client: 5260

STAR AUTO SALES OF QUEENS, LLC

Invoice: 346

206-26 NORTHERN BLVD

D/B/A STAR Subaru

BAYSIDE, NY 11361

ATTN Vivian K

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK
COMPLETED ON THE DECEMBER 31, 2015
CLOSING OF THE BOOKS AND
PREPARATION OF ~~CORPORATE~~ TAX
RETURNS.

4,580.00

Partnership

Invoice Total

\$4,580.00

Date	Type	Reference	Debit	Credit	Balance
03/01/16	Beginning Balance				\$0.00
03/01/16	Invoice #114		500.00		500.00
03/04/16	Invoice #346		4,580.00		5,080.00
03/04/16	Amount Due				<u>\$5,080.00</u>

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VOYNOW_024327

(1) Today's date	(1) 9.30.15
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR AUTO OF QUEENS
(4) Client # / File #	(4) 5260
(5) This billing is for work done from Month Ending	(5a) 200
through the Month Ending	(5b) 9.30.15 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2014
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Partnership tax returns.

Amount Due 1,970.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

CLIENT NAME:

W.I.P. TO CLEAR:

BILL #

WRITE UP / (DOWN):

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

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VOYNOW_024328

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VOYNOW_024329

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2015

STAR AUTO SALES OF QUEENS, LLC
D/B/A STAR SUBARU
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5260/

Invoice: 23562

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2014 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS AND
PREPARATION OF FEDERAL, STATE AND
CITY PARTNERSHIP TAX RETURNS

AMOUNT DUE

\$ 1,970.00

POSTED

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VOYNOW_024330

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
OCT-14	500	0	0	2,440	OCT-13	500	0	0	500
NOV-14	500	0	0	500	NOV-13	500	0	0	2,325
DEC-14	500	0	0	500	DEC-13	500	0	0	500
JAN-15	500	0	0	500	JAN-14	500	0	0	0
FEB-15	5,300	0	0	500	FEB-14	4,600	0	0	1,000
MAR-15	500	0	0	5,300	MAR-14	500	0	0	4,600
APR-15	500	0	0	500	APR-14	500	0	0	500
MAY-15	500	0	0	500	MAY-14	500	0	0	500
JUN-15	500	0	0	500	JUN-14	500	0	0	500
JUL-15	500	0	0	500	JUL-14	500	0	0	500
AUG-15	500	0	0	500	AUG-14	1,185	0	0	1,185
SEP-15	500	0	0	500	SEP-14	2,440	3,651	0	500
TOTAL	10,800	0	0	12,740	TOTAL	12,725	3,651	0	12,610
YTD	9,300	0	0	9,300	PYTD	11,225	3,651	0	9,285

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	-470.00	987.00	-290.00	-500.00	-500.00	-2,433.50	-3,206.50	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	52.00	-52.00	0.00%	BILLED	12/01/15	500.00	PRG
DOLLARS	0.00	7,493.50	-7,493.50	0.00%	PAYMENT	09/14/15	500.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES/HOURS	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
7,593.50	0.00	0.00	-10,800.00	-3,206.50	0.00	0.00	-3,206.50
53.70							

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -3,206.50

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

06 Oct 2015 15:59

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VOYNOW_024331

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	2.00	227.50	227.50
BUSINESS TAX ENGAGEMENTS	51.30	7,256.00	7,483.50
SPECIAL PROJECTS-MUST USE MEMO	0.40	110.00	7,593.50
SYSTEM GENERATED FEES	0.00	-10,800.00	-3,206.50
** TOTAL	53.70	-3,206.50	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
124 Brett Bausinger	0.00	-10,800.00	-10,800.00
132 DOROTHEA BURCH	0.20	28.00	-10,772.00
136 DAVID KUMOR	0.60	30.00	-10,742.00
144 PHILLIP L. SALEMNO JR	39.30	4,957.50	-5,784.50
146 BENJAMIN SIDOR	2.20	180.00	-5,604.50
48 Kenneth Mann	2.50	225.00	-5,379.50
56 Hugh Whyte	0.40	110.00	-5,269.50
63 Betteann Norris	0.50	137.50	-5,132.00
75 Bob Seibel	0.50	50.00	-5,082.00
83 Randall Franzen	2.80	583.00	-4,499.00
	4.70	1,292.50	-3,206.50
** TOTAL	53.70	-3,206.50	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/14	0.00	-500.00	-500.00
11/30/14	0.00	-500.00	-1,000.00
12/31/14	1.70	-400.00	-1,400.00
01/31/15	34.10	4,100.00	2,700.00
02/28/15	4.30	-4,769.50	-2,069.50
03/31/15	4.50	136.00	-1,933.50
04/30/15	0.00	-500.00	-2,433.50
05/31/15	0.00	-500.00	-2,933.50
06/30/15	0.00	-500.00	-3,433.50
07/31/15	1.00	-290.00	-3,723.50
08/31/15	7.80	987.00	-2,736.50
09/30/15	0.30	-470.00	-3,206.50
** TOTAL	53.70	-3,206.50	

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VOYNOW_024332

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

12/31/14	12/01/14	2 68	PHILLIP L. SALEMNO J 144	60	1.50	90.00	67527	B H T:
Wholesale sales spreadsheet								
		144	PHILLIP L. SALEMNO JR		1.50	90.00		
			REVIEW Tax Planning		1.50	90.00		
08/31/15	08/07/15	2 93	Hugh Whyte	56 275	0.50	137.50	96484	B H T:
		56	Hugh Whyte		0.50	137.50		
			REVIEW Partner Review		0.50	137.50		
08/31/15	08/13/15	5 61	DOROTHEA BURCH	132 50	0.40	20.00	102491	B H T:
			process					
		132	DOROTHEA BURCH		0.40	20.00		
02/28/15	02/20/15	5 61	DAVID KUMOR	136 125	2.50	312.50	76108	B H T:
			STARTING RETURN					
03/31/15	02/27/15	5 61	DAVID KUMOR	136 125	1.00	125.00	76463	B H T:
			EXTENSIONS					
03/31/15	03/11/15	5 61	DAVID KUMOR	136 140	3.00	420.00	79223	B H T:
			E FILE EXT					
		136	DAVID KUMOR		6.50	857.50		
08/31/15	08/25/15	5 61	PHILLIP L. SALEMNO J 144	140	0.30	42.00	99822	B H T:
		144	PHILLIP L. SALEMNO JR		0.30	42.00		
02/28/15	02/04/15	5 61	Betteann Norris	63 100	0.20	20.00	73772	B H T:
			it 204					
09/30/15	09/11/15	5 61	Betteann Norris	63 100	0.30	30.00	100549	B H T:
			process tax return					
		63	Betteann Norris		0.50	50.00		
			BUSTAX Federal Tax Return Prep		7.70	969.50		
03/31/15	02/25/15	5 62	Brett Bausinger	124 140	0.20	28.00	76414	B H T:
			IT-204LL Uploading e-files and input bank					
			information					
		124	Brett Bausinger		0.20	28.00		
02/28/15	02/03/15	5 62	DAVID KUMOR	136 125	0.20	25.00	74046	B H T:
			GOING OVER IT-204-LL					
		136	DAVID KUMOR		0.20	25.00		
02/28/15	02/02/15	5 62	PHILLIP L. SALEMNO J 144	120	0.30	36.00	74446	B H T:
02/28/15	02/03/15	5 62	PHILLIP L. SALEMNO J 144	120	0.10	12.00	74457	B H T:
		144	PHILLIP L. SALEMNO JR		0.40	48.00		

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VOYNOW_024333

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83

STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

BUSTAX State Tax Return Prep 0.80 101.00
 12/31/14 12/02/14 5 66 DOROTHEA BURCH 132 50 0.20 10.00 69553 B H T:
 type letter to NYS

132 DOROTHEA BURCH 0.20 10.00

BUSTAX Tax Notice Response 0.20 10.00

01/31/15 01/19/15 5 69 DAVID KUMOR 136 125 10.00 1,250.00 71920 B H T:
 YEAR END WORK
 01/31/15 01/20/15 5 69 DAVID KUMOR 136 125 11.00 1,375.00 71921 B H T:
 YEAR END WORK
 01/31/15 01/21/15 5 69 DAVID KUMOR 136 125 9.00 1,125.00 71922 B H T:
 YEAR END WORK

136 DAVID KUMOR 30.00 3,750.00

01/31/15 12/30/14 5 69 Bob Seibel 75 200 0.50 100.00 70552 B H T:
 Send Debbie tax return info.
 03/31/15 03/02/15 5 69 Bob Seibel 75 210 0.30 63.00 79035 B H T:
 Extension.
 07/31/15 07/16/15 5 69 Bob Seibel 75 210 1.00 210.00 97459 B H T:
 tax return
 08/31/15 07/29/15 5 69 Bob Seibel 75 210 1.00 210.00 97497 B H T:
 Tax return.

75 Bob Seibel 2.80 583.00

01/31/15 01/21/15 5 69 Randall Franzen 83 275 2.00 550.00 73641 B H T:
 go to dealership in NY and do the year end
 08/31/15 08/06/15 5 69 Randall Franzen 83 275 1.10 302.50 99659 B H T:
 go over Fait workpapers and tax return
 08/31/15 08/06/15 5 69 Randall Franzen 83 275 1.60 440.00 99662 B H T:
 go over workpapers and tax return

83 Randall Franzen 4.70 1,292.50

BUSTAX Year End Tax Work 37.50 5,625.50

01/31/15 01/24/15 5 90 DAVID KUMOR 136 125 0.70 87.50 71929 B H T:
 TRIAL BALANCE ENTRY
 01/31/15 01/24/15 5 90 DAVID KUMOR 136 125 0.90 112.50 71930 B H T:
 UNICAP CALCULATIONS
 ADJUSTMENTS TO TRIAL
 02/28/15 02/20/15 5 90 DAVID KUMOR 136 125 0.40 50.00 76107 B H T:
 ADJUSTING ENTRIES

136 DAVID KUMOR 2.00 250.00

BUSTAX Trial Balance Data Inpu 2.00 250.00

08/31/15 08/12/15 5 97 BENJAMIN SIDOR 146 90 2.50 225.00 96886 B H T:

146 BENJAMIN SIDOR 2.50 225.00

06 Oct 2015 15:59

DWIP SORT ON CLIENT ID

5260 /

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VOYNOW_024334

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

BUSTAX Math/Proof Report/Retur	2.50	225.00	
02/28/15 02/02/15 5 99 DAVID KUMOR	136 125 0.60	75.00	74039 B H T:
ORGINIZING FILES			
136 DAVID KUMOR	0.60	75.00	
BUSTAX Report Typing	0.60	75.00	
08/31/15 08/12/15 8 32 Kenneth Mann	48 275 0.20	55.00	101989 B H T:
sign off 3115's			
08/31/15 08/17/15 8 32 Kenneth Mann	48 275 0.20	55.00	102066 B H T:
sign off 3115's			
48 Kenneth Mann	0.40	110.00	
Other Special Projects(detail)	0.40	110.00	
* * TOTAL FEES	53.70	7,593.50	

* * DEBITS & CREDITS * *

10/31/14 10/31/14 99 3	-500.00	44632 B H T:
11/30/14 11/30/14 99 3	-500.00	51518 B H T:
12/31/14 09/30/14 99 3	-500.00	54088 B H T:
01/31/15 01/31/15 99 3	-500.00	66031 B H T:
02/28/15 02/28/15 99 3	-500.00	66614 B H T:
02/28/15 02/28/15 99 3	-4,800.00	75383 B H T:
03/31/15 03/31/15 99 3	-500.00	68141 B H T:
04/30/15 04/30/15 99 3	-500.00	72468 B H T:
05/31/15 05/31/15 99 3	-500.00	75461 B H T:
06/30/15 06/30/15 99 3	-500.00	76007 B H T:
07/31/15 07/31/15 99 3	-500.00	86195 B H T:
08/31/15 08/31/15 99 3	-500.00	86941 B H T:
09/30/15 09/30/15 99 3	-500.00	88900 B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -10,800.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
7,593.50	0.00	7,593.50	0.00	7,593.50	-10,800.00	-3,206.50
=====						

06 Oct 2015 15:59

DWIP SORT ON CLIENT ID

5260 /

PAGE: 60

CONFIDENTIAL

VOYNOW_024335

(1) Today's date	(1) <u>9.30.15</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR AUTO OF QUEENS</u>
(4) Client # / File #	(4) <u>5260</u>
(5) This billing is for work done from Month Ending	(5a) <u> </u> , 200
through the Month Ending	(5b) <u>9.30.15</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on compliance with the Final Tangible Property Regulations issued by the Internal Revenue Service including: Review of depreciation schedules and underlying asset documents. Preparation of IRS forms 3115 for change in accounting method numbers 21, 184, 186, 187, and 192 and ancillary current year tax elections required to comply with the Final Tangible Property Regulations.

Amount Due 1,500.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL #: 2860

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

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VOYNOW_024336

CONFIDENTIAL

VOYNOW_024337

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2015

STAR AUTO SALES OF QUEENS, LLC
D/B/A STAR SUBARU
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5260/
Invoice: 23563

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
COMPLIANCE WITH THE FINAL TANGIBLE PROPERTY
REGULATIONS ISSUED BY THE INTERNAL REVENUE
SERVICE INCLUDING: REVIEW OF DEPRECIATION
SCHEDULES AND UNDERLYING ASSET DOCUMENTS.
PREPARATION OF IRS FORMS 3115 FOR CHANGE IN
ACCOUNTING METHOD NUMBERS 21, 184, 186, 187
AND 192 AND ANCILLARY CURRENT YEAR TAX
ELECTIONS REQUIRED TO COMPLY WITH THE FINAL
TANGIBLE PROPERTY REGULATIONS.

AMOUNT DUE

\$1,500.00

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VOYNOW_024338

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2015

STAR AUTO SALES OF QUEENS, LLC
D/B/A STAR SUBARU
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5260/
Invoice: 23563

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ~~IN~~ ON
COMPLIANCE WITH THE FINAL TANGIBLE PROPERTY
REGULATIONS ISSUED BY THE INTERNAL REVENUE
SERVICE INCLUDING: REVIEW OF DEPRECIATION
SCHEDULES AND UNDERLYING ASSET DOCUMENTS.
PREPARATION OF IRS FORMS 3115 FOR CHANGE IN
ACCOUNTING METHOD NUMBERS 21, 184, 186, 187
AND 192 AND ANCILLARY CURRENT YEAR TAX
ELECTIONS REQUIRED TO COMPLY WITH THE FINAL
TANGIBLE PROPERTY REGULATIONS.

AMOUNT DUE

\$1,500.00

CONFIDENTIAL

VOYNOW_024339

VOYNOW & YARD CO
WIP

(1) Today's date (1) 2.6.15
 (2) Name of individual requesting this billing (2) RANDY
 (3) Client Name (3) STAR SUBARU
 (4) Client # / File # (4) 5260
 (5) This billing is for work done from Month Ending (5a) 200
 through the Month Ending (5b) 1.31.15 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed

on the December 31 2014 closing of the books

preparation of Federal , State and city

corporate tax returns.

PREPARATION OF New Tangible property rules

Proper change to application

Accountant

Amount Due 4,800.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

LAST YEAR BILL: 4,100

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / DOWN:

BILL # : 2340

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE: 4,800.00

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL: 4,800.00

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VOYNOW_024340

CONFIDENTIAL

VOYNOW_024341

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

February 9, 2015

STAR AUTO SALES OF QUEENS, LLC
D/B/A STAR SUBARU
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5260/
Invoice: 23440

PROFESSIONAL SERVICES:

PROGRESS BILLING FOR WORK COMPLETED
ON THE DECEMBER 31, 2014 CLOSING OF
THE BOOKS, PREPARATION OF FEDERAL,
STATE AND CITY CORPORATE TAX RETURNS
AND PROGRESS CHARGE FOR APPLICATION
OF NEW TANGIBLE PROPERTY RULES

PROGRESS AMOUNT DUE \$ 4,800.00

CONFIDENTIAL

VOYNOW_024342

VOYNOW DAYARD CO

WIP

(1) Today's date (1) 2.6.14
 (2) Name of individual requesting this billing (2) RANDY
 (3) Client Name (3) STAR SUBARU
 (4) Client # / File # (4) 5260
 (5) This billing is for work done from Month Ending (5a) , 200
 through the Month Ending (5b) 1.31.14 , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed

on the December 31 2013 closing of the books

preparation of Federal , State and city

corporate tax returns.

Accountant

Amount Due 4,100.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

LAST YEAR BILL: 3,950

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / DOWN:

BILL # :

2277

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

4,100.00

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

4,100.00

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VOYNOW_024343

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

February 6, 2014

STAR AUTO SALES OF QUEENS, LLC
D/B/A STAR SUBARU
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5260/
Invoice: 22774

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON
THE DECEMBER 31, 2013 CLOSING OF THE
BOOKS AND PREPARATION OF FEDERAL,
STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE	<u>\$ 4,100.00</u>
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CONFIDENTIAL

VOYNOW_024344

(1) Today's date	(1) 9.30.13
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR AUTO OF QUEENS
(4) Client # / File #	(4) 5260
(5) This billing is for work done from Month Ending	(5a) , 200
through the Month Ending	(5b) 9.30.13 , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2012

closing of the books, preparation of tax work papers,

preparation of federal, state, and city Partnership tax returns.

Amount Due 1,825.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL #: 22930

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

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VOYNOW_024345

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

October 1, 2013

STAR AUTO SALES OF QUEENS, LLC
D/B/A STAR SUBARU
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5260/
Invoice: 22430

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2012 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS,
PREPARATION OF FEDERAL, STATE AND CITY
PARTNERSHIP TAX RETURNS

AMOUNT DUE \$ 1,825.00

POSTED

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VOYNOW_024346

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83

STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

<-----MOST RECENT 12 MONTHS----->

MON-YR BILLS WRT U/D WRTOFFS CASH

NOV-12	500	0	0	2,075
DEC-12	500	0	0	500
JAN-13	500	0	0	500
FEB-13	500	0	0	500
MAR-13	4,450	0	0	4,450
APR-13	500	0	0	500
MAY-13	500	0	0	500
JUN-13	500	0	0	500
JUL-13	500	0	0	500
AUG-13	500	0	0	500
SEP-13	500	0	0	500
OCT-13	500	0	0	500

TOTAL 9,950 0 0 11,525

YTD 9,950 0 0 8,950

<-----PRIOR 12 MONTHS----->

MON-YR BILLS WRT U/D WRTOFFS CASH

NOV-11	500	0	0	3,020
DEC-11	500	0	0	1,000
JAN-12	500	0	0	500
FEB-12	4,250	0	0	500
MAR-12	500	0	0	3,750
APR-12	500	0	0	1,000
MAY-12	500	0	0	0
JUN-12	500	0	0	1,000
JUL-12	500	0	0	500
AUG-12	500	0	0	500
SEP-12	2,075	9,812	0	500
OCT-12	500	0	0	500

TOTAL 11,325 9,812 0 12,770

PYTD 10,325 9,812 0 8,750

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	-500.00	-480.00	-500.00	1,452.50	822.00	-2,457.50	-1,663.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	74.40	-74.40	0.00%	BILLED	12/01/13	500.00	PRG
DOLLARS	0.00	8,642.00	-8,642.00	0.00%	PAYMENT	10/10/13	500.00	SN

<-----WORK-IN-PROCESS----->

FEES	EXPENSES	DB/CR	OFFSETS	NET WIP SUBTOTAL	ACCOUNTS RECEIVABLE	UNAPPLIED RETAINER	TOTAL EXPOSURE
8,787.00	0.00	0.00	-10,450.00	-1,663.00	0.00	0.00	-1,663.00

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -1,663.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

14 Oct 2013 19:48

DWIP SORT ON CLIENT ID 5260 /

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VOYNOW_024347

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	3.00	825.00	825.00
BUSINESS TAX ENGAGEMENTS	58.70	6,634.50	7,459.50
INTERIM SERVICES	13.30	1,307.50	8,767.00
PERSONAL TAX RETURN SERVICES	0.40	20.00	8,787.00
SYSTEM GENERATED FEES	0.00	-10,450.00	-1,663.00
-----	-----	-----	-----
** TOTAL	75.40	-1,663.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-10,450.00	-10,450.00
124 Brett Bausinger	5.90	698.00	-9,752.00
132 DOROTHEA BURCH	1.10	55.00	-9,697.00
134 MEGAN WAGNER	1.70	170.00	-9,527.00
135 VINCENT BUCOLO	12.70	1,270.00	-8,257.00
136 DAVID KUMOR	44.80	4,480.00	-3,777.00
56 Hugh Whyte	3.00	825.00	-2,952.00
63 Betteann Norris	0.60	45.00	-2,907.00
75 Bob Seibel	2.00	380.00	-2,527.00
92 David Kaplan	3.60	864.00	-1,663.00
-----	-----	-----	-----
** TOTAL	75.40	-1,663.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/12	0.50	-405.00	-405.00
11/30/12	0.00	-500.00	-905.00
12/31/12	0.50	-450.00	-1,355.00
01/31/13	1.20	-362.50	-1,717.50
02/28/13	43.80	3,865.00	2,147.50
03/31/13	1.90	-4,085.00	-1,937.50
04/30/13	0.00	-500.00	-2,437.50
05/31/13	4.00	-20.00	-2,457.50
06/30/13	7.00	822.00	-1,635.50
07/31/13	16.30	1,452.50	-183.00
08/31/13	0.00	-500.00	-683.00
09/30/13	0.20	-480.00	-1,163.00
10/31/13	0.00	-500.00	-1,663.00
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** TOTAL	75.40	-1,663.00	

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VOYNOW_024348

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
03/31/13	03/04/13	2 93	Hugh Whyte	56	275	1.00	275.00	979016	B H T:
07/31/13	07/01/13	2 93	Hugh Whyte	56	275	1.00	275.00	997575	B H T:
			tax return						
07/31/13	07/05/13	2 93	Hugh Whyte	56	275	1.00	275.00	997596	B H T:
		56	Hugh Whyte			3.00	825.00		
		REVIEW Partner Review				3.00	825.00		
05/31/13	05/23/13	5 61	Brett Bausinger	124	120	2.30	276.00	991742	B H T:
		124	Brett Bausinger			2.30	276.00		
03/31/13	03/02/13	5 61	DAVID KUMOR	136	100	0.70	70.00	977829	B H T:
			SETTING UP EXTENSIONS FED NY NYC						
03/31/13	03/11/13	5 61	DAVID KUMOR	136	100	0.20	20.00	979543	B H T:
			PUTTING IN EXTENSIONS						
		136	DAVID KUMOR			0.90	90.00		
07/31/13	07/08/13	5 61	Betteann Norris	63	75	0.30	22.50	998591	B H T:
			process tax return						
		63	Betteann Norris			0.30	22.50		
		BUSTAX Federal Tax Return Prep				3.50	388.50		
07/31/13	07/08/13	5 62	DOROTHEA BURCH	132	50	0.40	20.00	105	B H T:
			process						
		132	DOROTHEA BURCH			0.40	20.00		
02/28/13	02/04/13	5 62	DAVID KUMOR	136	100	0.20	20.00	976126	B H T:
			IT-204-LL						
		136	DAVID KUMOR			0.20	20.00		
		BUSTAX State Tax Return Prep				0.60	40.00		
12/31/12	11/27/12	5 68	Brett Bausinger	124	100	0.50	50.00	968433	B H T:
			putting together tax planning folder						
		124	Brett Bausinger			0.50	50.00		
02/28/13	01/29/13	5 68	DAVID KUMOR	136	100	12.00	1,200.00	974650	B H T:
			TAX PLANNING						
02/28/13	01/30/13	5 68	DAVID KUMOR	136	100	11.10	1,110.00	974651	B H T:
			TAX PLANNING						
02/28/13	01/31/13	5 68	DAVID KUMOR	136	100	11.10	1,110.00	974652	B H T:
			MORE TAX PLANNING!						
02/28/13	02/01/13	5 68	DAVID KUMOR	136	100	9.10	910.00	974653	B H T:
			SOME MORE TAX PLANNING						
		136	DAVID KUMOR			43.30	4,330.00		
		BUSTAX Tax Planning				43.80	4,380.00		

14 Oct 2013 19:48

DWIP SORT ON CLIENT ID

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VOYNOW_024349

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
05/31/13	05/21/13	5 69	Brett Bausinger	124	120	1.70	204.00	991737	B H T:
			124 Brett Bausinger			1.70	204.00		
10/31/12	10/16/12	5 69	Bob Seibel	75	190	0.50	95.00	964174	B H T:
			Bank Questions						
01/31/13	01/16/13	5 69	Bob Seibel	75	190	0.50	95.00	974949	B H T:
			NY LLC Fee						
06/30/13	06/25/13	5 69	Bob Seibel	75	190	1.00	190.00	997504	B H T:
			Tax return.						
			75 Bob Seibel			2.00	380.00		
			BUSTAX Year End Tax Work			3.70	584.00		
06/30/13	05/28/13	5 92	David Kaplan	92	240	3.60	864.00	992676	B H T:
			92 David Kaplan			3.60	864.00		
			BUSTAX Staff Supervision			3.60	864.00		
06/30/13	05/29/13	5 95	Brett Bausinger	124	120	0.30	36.00	993701	B H T:
06/30/13	06/25/13	5 95	Brett Bausinger	124	120	1.10	132.00	997482	B H T:
			124 Brett Bausinger			1.40	168.00		
			BUSTAX Clear Review Comments			1.40	168.00		
06/30/13	05/28/13	5 97	MEGAN WAGNER	134	100	0.50	50.00	992855	B H T:
06/30/13	05/29/13	5 97	MEGAN WAGNER	134	100	0.50	50.00	992856	B H T:
07/31/13	07/03/13	5 97	MEGAN WAGNER	134	100	0.70	70.00	997785	B H T:
			134 MEGAN WAGNER			1.70	170.00		
			BUSTAX Math/Proof Report/Retur			1.70	170.00		
07/31/13	07/26/13	5 99	DAVID KUMOR	136	100	0.20	20.00	1090	B H T:
			SETTING UP FOR E FILE						
			CHANGING ADDRESS						
09/30/13	09/05/13	5 99	DAVID KUMOR	136	100	0.20	20.00	6203	B H T:
			ESTIMATED PAYMENTS						
			136 DAVID KUMOR			0.40	40.00		
			BUSTAX Report Typing			0.40	40.00		
07/31/13	07/25/13	6 60	VINCENT BUCOLO	135	100	10.00	1,000.00	409	B H T:
			135 VINCENT BUCOLO			10.00	1,000.00		
			INTSER Income Tax Project & Ex			10.00	1,000.00		
02/28/13	02/04/13	6 66	DOROTHEA BURCH	132	50	0.30	15.00	984502	B H T:
			print ext of time on letterhead, copies and send						

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VOYNOW_024350

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
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* * CHARGEABLE FEES BY CODES/STAFF/ * *

certified mail

		132 DOROTHEA BURCH			0.30	15.00			
		INTSER Tax Notice Response			0.30	15.00			
01/31/13	01/10/13	6 84 Betteann Norris letter to NYS	63	75	0.30	22.50	971436	B H T:	
		63 Betteann Norris			0.30	22.50			
		INTSER Letters to Client, Prep			0.30	22.50			
07/31/13	07/24/13	6 98 VINCENT BUCOLO	135	100	2.50	250.00	401	B H T:	
		135 VINCENT BUCOLO			2.50	250.00			
		INTSER Travel Time			2.50	250.00			
07/31/13	07/26/13	6 99 VINCENT BUCOLO	135	100	0.20	20.00	415	B H T:	
		135 VINCENT BUCOLO			0.20	20.00			
		INTSER Report Typing			0.20	20.00			
01/31/13	01/10/13	7 65 DOROTHEA BURCH print letter	132	50	0.10	5.00	973915	B H T:	
		132 DOROTHEA BURCH			0.10	5.00			
		PERSTX Tax Audit/Examination			0.10	5.00			
01/31/13	01/09/13	7 66 DOROTHEA BURCH NYS audit letter	132	50	0.30	15.00	973909	B H T:	
		132 DOROTHEA BURCH			0.30	15.00			
		PERSTX Tax Notice Response			0.30	15.00			
		* * TOTAL FEES			75.40	8,787.00			

* * DEBITS & CREDITS * *

10/31/12	10/31/12	99 3			-500.00	953760	B H T:	
11/30/12	11/30/12	99 3			-500.00	957198	B H T:	
12/31/12	12/31/12	99 3			-500.00	962618	B H T:	
01/31/13	01/31/13	99 3			-500.00	971695	B H T:	
02/28/13	02/28/13	99 3			-500.00	971826	B H T:	
03/31/13	03/31/13	99 3			-500.00	975201	B H T:	
03/31/13	03/31/13	99 3			-3,950.00	978580	B H T:	
04/30/13	04/30/13	99 3			-500.00	975338	B H T:	
05/31/13	05/31/13	99 3			-500.00	975470	B H T:	
06/30/13	06/30/13	99 3			-500.00	987662	B H T:	

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

*** DEBITS/CREDITS ***

07/31/13	07/31/13	99	3							
						-500.00	987795	B	H	T:
08/31/13	08/31/13	99	3			-500.00	992324	B	H	T:
09/30/13	09/30/13	99	3			-500.00	996263	B	H	T:
10/31/13	10/31/13	99	3			-500.00	996400	B	H	T:

*** TOTAL PROGRESS BILLS AND OTHER CREDITS -10,450.00

FEEs	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
8,787.00	0.00	8,787.00	0.00	8,787.00	-10,450.00	-1,663.00

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VOYNOW_024352

Redacted

CONFIDENTIAL

VOYNOW_024353

CONFIDENTIAL

VOYNOW_024354

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CONFIDENTIAL

VOYNOW_024355

Redacted

CONFIDENTIAL

VOYNOW_024356

Redacted

CONFIDENTIAL

VOYNOW_024357

Redacted

CONFIDENTIAL

VOYNOW_024358

Redacted

CONFIDENTIAL

VOYNOW_024359

Redacted

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VOYNOW_024360

(1) Today's date	(1) <u>9.30.12</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR AUTO OF QUEENS</u>
(4) Client # / File #	(4) <u>5260</u>
(5) This billing is for work done from Month Ending	(5a) <u> </u> , 200
through the Month Ending	(5b) <u>9.30.12</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2011

closing of the books, preparation of tax work papers,

preparation of federal, state, and city Partnership tax returns.

Amount Due 1,575.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)**

DATE BILLED:

BILLED THROUGH
CLIENT # / FILE #

CLIENT NAME:

BILL #: 21731

DATE KEYPUNCHED:

TOTAL W.I.P.:

W.I.P. TO TRANSFER:

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

WRITE UP / (DOWN):

W.I.P.

POSTED

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

CONFIDENTIAL

VOYNOW_024361

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2012

STAR AUTO SALES OF QUEENS, LLC
D/B/A STAR SUBARU
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5260/
Invoice: 21731

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2011 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS, AND
PREPARATION OF FEDERAL, STATE AND CITY
PARTNERSHIP TAX RETURNS

AMOUNT DUE

\$ 1,575.00

POSTED

CONFIDENTIAL

VOYNOW_024362

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
OCT-11	500	0	0	500	OCT-10	500	0	0	500
NOV-11	500	0	0	3,020	NOV-10	500	0	0	2,615
DEC-11	500	0	0	1,000	DEC-10	500	4,500	0	500
JAN-12	500	0	0	500	JAN-11	500	0	0	500
FEB-12	4,250	0	0	500	FEB-11	4,000	0	0	500
MAR-12	500	0	0	3,750	MAR-11	500	0	0	4,000
APR-12	500	0	0	1,000	APR-11	500	0	0	500
MAY-12	500	0	0	0	MAY-11	500	0	0	500
JUN-12	500	0	0	1,000	JUN-11	500	0	0	500
JUL-12	500	0	0	500	JUL-11	500	0	0	500
AUG-12	500	0	0	500	AUG-11	500	0	0	500
SEP-12	500	0	0	500	SEP-11	3,520	3,084	0	500
TOTAL	9,750	0	0	12,770	TOTAL	12,520	7,584	0	11,615
YTD	8,250	0	0	8,250	PYTD	11,020	3,084	0	8,000

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	-500.00	-470.00	-350.00	747.50	930.00	-8,784.00	-8,426.50	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	32.40	-32.40	0.00%	BILLED	11/01/12	500.00	PRG
DOLLARS	0.00	4,223.50	-4,223.50	0.00%	PAYMENT	09/24/12	500.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
5,823.50	0.00	0.00	-14,250.00	-8,426.50	0.00	0.00	-8,426.50

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -8,426.50

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

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VOYNOW_024363

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	8.00	1,325.00	1,325.00
BUSINESS TAX ENGAGEMENTS	38.80	4,338.50	5,663.50
PERSONAL TAX RETURN SERVICES	1.60	160.00	5,823.50
SYSTEM GENERATED FEES	0.00	-14,250.00	-8,426.50
** TOTAL	48.40	-8,426.50	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
12 PATRICK J. CATALINE	0.00	-14,250.00	-14,250.00
124 Brett Bausinger	0.30	24.00	-14,226.00
130 DAVE LOMBARDO	23.50	2,350.00	-11,876.00
134 MEGAN WAGNER	1.90	190.00	-11,686.00
135 VINCENT BUCOLO	0.30	30.00	-11,656.00
136 DAVID KUMOR	5.40	540.00	-11,116.00
56 Hugh Whyte	8.20	820.00	-10,296.00
63 Betteann Norris	3.00	825.00	-9,471.00
75 Bob Seibel	0.50	37.50	-9,433.50
	5.30	1,007.00	-8,426.50
** TOTAL	48.40	-8,426.50	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/11	0.00	-500.00	-500.00
02/28/11	0.00	-500.00	-1,000.00
03/31/11	0.00	-500.00	-1,500.00
04/30/11	0.00	-500.00	-2,000.00
05/31/11	0.00	-500.00	-2,500.00
06/30/11	0.00	-500.00	-3,000.00
07/31/11	0.00	-500.00	-3,500.00
08/31/11	0.00	-500.00	-4,000.00
09/30/11	0.00	-500.00	-4,500.00
10/31/11	0.00	-500.00	-5,000.00
11/30/11	16.00	1,100.00	-3,900.00
12/31/11	0.00	-500.00	-4,400.00
01/31/12	5.30	24.00	-4,376.00
02/29/12	6.50	-3,533.00	-7,909.00
03/31/12	0.50	-405.00	-8,314.00
04/30/12	0.30	-470.00	-8,784.00
05/31/12	10.70	930.00	-7,854.00
06/30/12	7.30	747.50	-7,106.50
07/31/12	1.50	-350.00	-7,456.50
08/31/12	0.30	-470.00	-7,926.50
09/30/12	0.00	-500.00	-8,426.50
** TOTAL	48.40	-8,426.50	

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83

STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
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* *		CHARGEABLE FEES	BY CODES/STAFF/	* *	
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01/31/12	01/26/12	2 3	Brett Bausinger	124	100	1.50	150.00	925139	B H T:
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01/31/12	01/27/12	2 3	Brett Bausinger	124	100	3.50	350.00	925141	B H T:
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124 Brett Bausinger						5.00	500.00		
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REVIEW Review Procedures Check						5.00	500.00		
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06/30/12	05/29/12	2 93	Hugh Whyte	56	275	1.00	275.00	942726	B H T:
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			t/r review						
--	--	--	------------	--	--	--	--	--	--

06/30/12	06/07/12	2 93	Hugh Whyte	56	275	1.00	275.00	943888	B H T:
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06/30/12	06/11/12	2 93	Hugh Whyte	56	275	1.00	275.00	944673	B H T:
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56 Hugh Whyte						3.00	825.00		
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REVIEW Partner Review						3.00	825.00		
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04/30/12	04/13/12	5 33	MEGAN WAGNER	134	100	0.30	30.00	935238	B H T:
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134 MEGAN WAGNER						0.30	30.00		
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BUSTAX Income Taxes						0.30	30.00		
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05/31/12	05/11/12	5 61	DAVID KUMOR	136	100	1.60	160.00	940197	B H T:
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			FINANACIAL STATEMENT CHECKLIST						
--	--	--	--------------------------------	--	--	--	--	--	--

05/31/12	05/23/12	5 61	DAVID KUMOR	136	100	0.90	90.00	942155	B H T:
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			UPDATING RETURN						
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05/31/12	05/25/12	5 61	DAVID KUMOR	136	100	0.50	50.00	942168	B H T:
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			UPDATING RETURN						
--	--	--	-----------------	--	--	--	--	--	--

07/31/12	07/16/12	5 61	DAVID KUMOR	136	100	1.00	100.00	949720	B H T:
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			SETTING UP FOR E-FILE/TECH SUPPORT/ NYC NOL LOSS						
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07/31/12	07/16/12	5 61	DAVID KUMOR	136	100	0.50	50.00	949721	B H T:
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			SETTING UP FOR E FILE						
--	--	--	-----------------------	--	--	--	--	--	--

136 DAVID KUMOR						4.50	450.00		
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02/29/12	02/10/12	5 61	Betteann Norris	63	75	0.20	15.00	926573	B H T:
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			IT 204 LL						
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06/30/12	06/20/12	5 61	Betteann Norris	63	75	0.30	22.50	945638	B H T:
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			process tax return						
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63 Betteann Norris						0.50	37.50		
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BUSTAX Federal Tax Return Prep						5.00	487.50		
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02/29/12	02/06/12	5 62	Brett Bausinger	124	100	0.10	10.00	926883	B H T:
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			IT-204-LL						
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124 Brett Bausinger						0.10	10.00		
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BUSTAX State Tax Return Prep						0.10	10.00		
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02/29/12	02/23/12	5 63	VINCENT BUCOLO	135	100	0.30	30.00	928483	B H T:
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135 VINCENT BUCOLO						0.30	30.00		
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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83

STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
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* * CHARGEABLE FEES BY CODES/STAFF/ * *

BUSTAX City Tax Return Prep						0.30	30.00		
11/30/11	11/17/11	5 68	Brett Bausinger	124	100	9.00	900.00	917375	B H T:
11/30/11	11/18/11	5 68	Brett Bausinger	124	100	7.00	700.00	917376	B H T:
124 Brett Bausinger						16.00	1,600.00		
BUSTAX Tax Planning						16.00	1,600.00		
01/31/12	01/12/12	5 69	PATRICK J. CATALINE IT-204-LL	12	80	0.30	24.00	923058	B H T:
12 PATRICK J. CATALINE						0.30	24.00		
06/30/12	06/08/12	5 69	DAVE LOMBARDO MATHED RETURN PREPARED BY DK	130	100	1.60	160.00	944916	B H T:
08/31/12	08/17/12	5 69	DAVE LOMBARDO PROBLEMS VALIDATING FILE FOR EFILING	130	100	0.30	30.00	955485	B H T:
130 DAVE LOMBARDO						1.90	190.00		
02/29/12	02/09/12	5 69	VINCENT BUCOLO	135	100	1.00	100.00	926454	B H T:
135 VINCENT BUCOLO						1.00	100.00		
02/29/12	02/16/12	5 69	Bob Seibel IT204-LL Efile	75	190	0.30	57.00	930220	B H T:
02/29/12	02/23/12	5 69	Bob Seibel Extension.	75	190	0.50	95.00	930367	B H T:
03/31/12	03/07/12	5 69	Bob Seibel Extensions.	75	190	0.50	95.00	935638	B H T:
05/31/12	05/14/12	5 69	Bob Seibel Go over Job & T/R	75	190	1.00	190.00	942120	B H T:
05/31/12	05/23/12	5 69	Bob Seibel Go over Job & T/R	75	190	2.00	380.00	942186	B H T:
05/31/12	05/25/12	5 69	Bob Seibel Go over Job & T/R	75	190	1.00	190.00	942193	B H T:
75 Bob Seibel						5.30	1,007.00		
BUSTAX Year End Tax Work						8.50	1,321.00		
02/29/12	02/03/12	5 90	VINCENT BUCOLO CHRYSLER TB	135	100	3.00	300.00	925982	B H T:
02/29/12	02/09/12	5 90	VINCENT BUCOLO	135	100	0.70	70.00	926452	B H T:
135 VINCENT BUCOLO						3.70	370.00		
05/31/12	05/10/12	5 90	DAVID KUMOR UPDATING TRAIL BALANCE	136	100	2.00	200.00	940195	B H T:
136 DAVID KUMOR						2.00	200.00		
BUSTAX Trial Balance Data Inpu						5.70	570.00		

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DWIP SORT ON CLIENT ID

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VOYNOW_024366

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83

STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
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* * CHARGEABLE FEES BY CODES/STAFF/ * *

02/29/12	02/10/12	5 94	VINCENT BUCOLO	135	100	0.40	40.00	926461	B H T:
			135 VINCENT BUCOLO			0.40	40.00		
			BUSTAX Tech Review			0.40	40.00		
06/30/12	06/19/12	5 97	Brett Bausinger	124	100	0.80	80.00	945954	B H T:
			124 Brett Bausinger			0.80	80.00		
			BUSTAX Math/Proof Report/Retur			0.80	80.00		
05/31/12	05/04/12	5 99	DAVID KUMOR	136	100	1.00	100.00	939516	B H T:
			UNICAP CALCULATIONS						
05/31/12	05/07/12	5 99	DAVID KUMOR	136	100	0.70	70.00	940193	B H T:
			UNICAP CALCULATIONS						
			136 DAVID KUMOR			1.70	170.00		
			BUSTAX Report Typing			1.70	170.00		
06/30/12	06/15/12	7 97	Brett Bausinger	124	100	1.60	160.00	945296	B H T:
			124 Brett Bausinger			1.60	160.00		
			PERSTX Math/Proof Report/Retur			1.60	160.00		
			* * TOTAL FEES			48.40	5,823.50		

* * DEBITS & CREDITS * *

01/31/11	01/31/11	99 3					-500.00	873878	B H T:
02/28/11	02/28/11	99 3					-500.00	874097	B H T:
03/31/11	03/31/11	99 3					-500.00	878437	B H T:
04/30/11	04/30/11	99 3					-500.00	883710	B H T:
05/31/11	05/31/11	99 3					-500.00	889340	B H T:
06/30/11	06/30/11	99 3					-500.00	892670	B H T:
07/31/11	07/31/11	99 3					-500.00	898292	B H T:
08/31/11	08/31/11	99 3					-500.00	903588	B H T:
09/30/11	09/30/11	99 3					-500.00	905801	B H T:
10/31/11	10/31/11	99 3					-500.00	910635	B H T:
11/30/11	11/30/11	99 3					-500.00	914706	B H T:
12/31/11	12/31/11	99 3					-500.00	917945	B H T:
01/31/12	01/31/12	99 3					-500.00	922564	B H T:
02/29/12	02/29/12	99 3					-500.00	925041	B H T:
02/29/12	02/29/12	99 3					-3,750.00	928045	B H T:
03/31/12	03/31/12	99 3					-500.00	929009	B H T:
04/30/12	04/30/12	99 3					-500.00	934166	B H T:
05/31/12	05/31/12	99 3					-500.00	938946	B H T:
06/30/12	06/30/12	99 3					-500.00	942397	B H T:
07/31/12	07/31/12	99 3					-500.00	951119	B H T:
08/31/12	08/31/12	99 3					-500.00	951669	B H T:

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VOYNOW_024367

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83

STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION

* * * DEBITS/CREDITS * * *								

09/30/12 09/30/12 99 3

-500.00 953627 B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -14,250.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
5,823.50	0.00	5,823.50	0.00	5,823.50	-14,250.00	-8,426.50
=====						

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DWIP SORT ON CLIENT ID 5260 /

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VOYNOW_024368

VOYNOW & YARD CO

WIP

(1) Today's date (1) 2.22.12

(2) Name of individual requesting this billing (2) RANDY

(3) Client Name (3) STAR SUBARU

(4) Client # / File # (4) 5260

(5) This billing is for work done from Month Ending (5a) _____, 200 _____
through the Month Ending (5b) 1.31.12, 200 _____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:
Progress billing for work completed
on the December 31 2011 closing of the books
preparation of Federal, State and city
corporate tax returns.

Accountant

Amount Due 3,750.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

LAST YEAR BILL: 3,500

TOTAL W.I.P.:

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / DOWN: _____

BILL #: 21340

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: 3,750.00

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: 3,750.00

CONFIDENTIAL

VOYNOW_024369

Voynow, Bayard, White and Company, LLP

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

February 22, 2012

STAR AUTO SALES OF QUEENS, LLC
D/B/A STAR SUBARU
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5260/
Invoice: 21360

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2011 CLOSING OF THE BOOKS
AND PREPARATION OF FEDERAL, STATE AND
LOCAL TAX RETURNS

AMOUNT DUE

\$ 3,750.00

CONFIDENTIAL

VOYNOW_024370

(1) Today's date	(1)	<u>9.30.11</u>
(2) Name of individual requesting this billing	(2)	<u>RPS</u>
(3) Client Name	(3)	<u>STAR AUTO OF QUEENS</u>
(4) Client # / File #	(4)	<u>5260</u>
(5) This billing is for work done from Month Ending	(5a)	<u> </u> , 200
through the Month Ending	(5b)	<u>9.30.11</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2010

closing of the books, preparation of tax work papers,

preparation of federal, state, and city Partnership tax returns.

Amount Due 1,520.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)**

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP /(DOWN):

BILL # : 21058

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

CONFIDENTIAL

VOYNOW_024371

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2011

STAR AUTO SALES OF QUEENS, LLC
D/B/A STAR SUBARU
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5260/
Invoice: 21058

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2010 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS,
PREPARATION OF FEDERAL, STATE AND CITY
PARTNERSHIP TAX RETURNS

AMOUNT DUE

\$ 1,520.00

POSTED

CONFIDENTIAL

VOYNOW_024372

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
OCT-10	500	0	0	500	OCT-09	500	0	0	500
NOV-10	500	0	0	2,615	NOV-09	500	0	0	500
DEC-10	500	4,500	0	500	DEC-09	4,125	25	0	500
JAN-11	500	0	0	500	JAN-10	500	0	0	4,125
FEB-11	4,000	0	0	500	FEB-10	500	0	0	500
MAR-11	500	0	0	4,000	MAR-10	4,000	0	0	4,000
APR-11	500	0	0	500	APR-10	500	0	0	500
MAY-11	500	0	0	500	MAY-10	500	0	0	500
JUN-11	500	0	0	500	JUN-10	500	0	0	500
JUL-11	500	0	0	500	JUL-10	500	0	0	500
AUG-11	500	0	0	500	AUG-10	500	0	0	500
SEP-11	500	0	0	500	SEP-10	2,615	5,408	0	500
TOTAL	9,500	4,500	0	11,615	TOTAL	15,240	5,433	0	13,125
YTD	8,000	0	0	8,000	PYTD	10,115	5,408	0	11,625

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	610.00	1,511.00	-260.00	-300.00	90.00	-6,215.00	-4,564.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	35.10	-35.10	0.00%	BILLED	10/01/11	500.00	PRG
DOLLARS	0.00	4,851.00	-4,851.00	0.00%	PAYMENT	09/15/11	500.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
4,936.00	0.00	0.00	-9,500.00	-4,564.00	0.00	0.00	-4,564.00

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -4,564.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

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VOYNOW_024373

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	2.00	550.00	550.00
BUSINESS TAX ENGAGEMENTS	21.40	2,828.00	3,378.00
INTERIM SERVICES	10.30	1,033.00	4,411.00
SPECIAL PROJECTS-MUST USE MEMO	2.50	525.00	4,936.00
SYSTEM GENERATED FEES	0.00	-9,500.00	-4,564.00

** TOTAL	36.20	-4,564.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-9,500.00	-9,500.00
11 ELISA BRABAZON	0.70	21.00	-9,479.00
118 ROBERT KIRKHOPE	1.00	150.00	-9,329.00
12 PATRICK J. CATALINE	9.40	752.00	-8,577.00
124 Brett Bausinger	10.50	1,025.00	-7,552.00
127 RAFAEL VARGAS	0.40	44.00	-7,508.00
129 JOHN BRESLIN	0.40	32.00	-7,476.00
130 DAVE LOMBARDO	0.30	27.00	-7,449.00
48 Kenneth Mann	1.50	375.00	-7,074.00
56 Hugh Whyte	2.00	550.00	-6,524.00
75 Bob Seibel	9.00	1,710.00	-4,814.00
83 Randall Franzen	1.00	250.00	-4,564.00

** TOTAL	36.20	-4,564.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/10	0.00	-500.00	-500.00
11/30/10	0.30	-473.00	-973.00
12/31/10	0.80	-442.00	-1,415.00
01/31/11	1.30	-293.00	-1,708.00
02/28/11	2.80	-3,632.00	-5,340.00
03/31/11	0.50	-375.00	-5,715.00
04/30/11	0.00	-500.00	-6,215.00
05/31/11	3.00	90.00	-6,125.00
06/30/11	2.50	-300.00	-6,425.00
07/31/11	3.00	-260.00	-6,685.00
08/31/11	11.00	1,511.00	-5,174.00
09/30/11	11.00	610.00	-4,564.00

** TOTAL	36.20	-4,564.00	

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Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

 * * CHARGEABLE FEES BY CODES/STAFF/ * *

08/31/11	08/10/11	2 90	Hugh Whyte	56	275	1.00	275.00	904694	B H T:
		56	Hugh Whyte			1.00	275.00		
			REVIEW Trial Balance Data Inpu			1.00	275.00		
08/31/11	08/17/11	2 93	Hugh Whyte t/r	56	275	1.00	275.00	905115	B H T:
		56	Hugh Whyte			1.00	275.00		
			REVIEW Partner Review			1.00	275.00		
09/30/11	08/30/11	5 1	ELISA BRABAZON processed return	11	30	0.50	15.00	906383	B H T:
		11	ELISA BRABAZON			0.50	15.00		
			BUSTAX Engagement Planning			0.50	15.00		
01/31/11	01/13/11	5 21	RAFAEL VARGAS Filing statements into the folder.	127	110	0.10	11.00	872379	B H T:
		127	RAFAEL VARGAS			0.10	11.00		
			BUSTAX LIFO Computations			0.10	11.00		
01/31/11	01/04/11	5 61	ELISA BRABAZON processed it 204	11	30	0.20	6.00	872235	B H T:
		11	ELISA BRABAZON			0.20	6.00		
			BUSTAX Federal Tax Return Prep			0.20	6.00		
05/31/11	05/16/11	5 65	Bob Seibel POA	75	190	1.00	190.00	893061	B H T:
		75	Bob Seibel			1.00	190.00		
			BUSTAX Tax Audit/Examination			1.00	190.00		
05/31/11	05/19/11	5 66	Randall Franzen get poa and info for irs audit	83	250	1.00	250.00	892416	B H T:
		83	Randall Franzen			1.00	250.00		
			BUSTAX Tax Notice Response			1.00	250.00		
12/31/10	12/13/10	5 68	Brett Bausinger Set up of 2010 Tax Planning File star chrysler-dodge-jeep	124	50	0.20	10.00	868659	ON HOLD
12/31/10	12/16/10	5 68	Brett Bausinger Set up of 2010 Tax Planning File for Star Subaru	124	50	0.30	15.00	868669	ON HOLD
		124	Brett Bausinger			0.50	25.00		

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VOYNOW_024375

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83

STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
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 * * CHARGEABLE FEES BY CODES/STAFF/ * *

BUSTAX Tax Planning						0.50	25.00		
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06/30/11	06/09/11	5 69	PATRICK J. CATALINE	12	80	2.50	200.00	894118	B H T:
			adjusting entries						
07/31/11	06/27/11	5 69	PATRICK J. CATALINE	12	80	2.00	160.00	901658	B H T:
			working on return						
07/31/11	06/28/11	5 69	PATRICK J. CATALINE	12	80	1.00	80.00	901662	B H T:
			adjusting t/b, fixing return						
08/31/11	08/03/11	5 69	PATRICK J. CATALINE	12	80	1.20	96.00	904629	B H T:
			adjusting return						
08/31/11	08/04/11	5 69	PATRICK J. CATALINE	12	80	1.50	120.00	904630	B H T:
			2848, 3115, and attachment						

12 PATRICK J. CATALINE						8.20	656.00		
------------------------	--	--	--	--	--	------	--------	--	--

02/28/11	02/11/11	5 69	JOHN BRESLIN	129	80	0.20	16.00	876491	B H T:
			ext						
02/28/11	02/11/11	5 69	JOHN BRESLIN	129	80	0.20	16.00	876492	B H T:
			ext						

129 JOHN BRESLIN						0.40	32.00		
------------------	--	--	--	--	--	------	-------	--	--

11/30/10	11/08/10	5 69	DAVE LOMBARDO	130	90	0.30	27.00	865158	ON HOLD
			INTERIM LTTR						

130 DAVE LOMBARDO						0.30	27.00		
-------------------	--	--	--	--	--	------	-------	--	--

01/31/11	01/07/11	5 69	Bob Seibel	75	190	1.00	190.00	872318	B H T:
			NY IT204LL						
02/28/11	02/15/11	5 69	Bob Seibel	75	190	0.50	95.00	879304	B H T:
02/28/11	02/17/11	5 69	Bob Seibel	75	190	0.50	95.00	879314	B H T:
08/31/11	08/01/11	5 69	Bob Seibel	75	190	1.00	190.00	903995	B H T:
			Go over return.						
08/31/11	08/03/11	5 69	Bob Seibel	75	190	1.00	190.00	904015	B H T:
			Tax return.						
08/31/11	08/16/11	5 69	Bob Seibel	75	190	0.50	95.00	907002	B H T:
			Tax returns.						
08/31/11	08/22/11	5 69	Bob Seibel	75	190	0.50	95.00	907031	B H T:
			3115 to KM						
08/31/11	08/24/11	5 69	Bob Seibel	75	190	1.00	190.00	907043	B H T:
			Tax returns.						
08/31/11	08/25/11	5 69	Bob Seibel	75	190	0.50	95.00	907051	B H T:
			Tax returns.						
08/31/11	08/26/11	5 69	Bob Seibel	75	190	1.00	190.00	907055	B H T:
			Tax returns.						
09/30/11	08/31/11	5 69	Bob Seibel	75	190	0.50	95.00	907081	B H T:
			E-file						

75 Bob Seibel						8.00	1,520.00		
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BUSTAX Year End Tax Work						16.90	2,235.00		
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02/28/11	02/07/11	5 90	PATRICK J. CATALINE	12	80	1.20	96.00	877066	B H T:
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12 PATRICK J. CATALINE						1.20	96.00		
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VOYNOW_024376

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83

STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
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 * * CHARGEABLE FEES BY CODES/STAFF/ * *

BUSTAX Trial Balance Data Inpu			1.20			96.00		
09/30/11	08/30/11	6 13 Brett Bausinger	124	100	10.00	1,000.00	905914	B H T:
124 Brett Bausinger			10.00			1,000.00		
INTSER Rev. Ledger & Schedules			10.00			1,000.00		
12/31/10	12/14/10	6 39 RAFAEL VARGAS	127	110	0.30	33.00	867837	ON HOLD
Working on New York form IT-204-LL.								
127 RAFAEL VARGAS			0.30			33.00		
INTSER Other Services USE MEMO			0.30			33.00		
05/31/11	05/10/11	8 32 ROBERT KIRKHOPE	118	150	1.00	150.00	891485	B H T:
POWER OF ATTORNEY								
118 ROBERT KIRKHOPE			1.00			150.00		
02/28/11	02/25/11	8 32 Kenneth Mann	48	250	0.20	50.00	887027	B H T:
3115 research								
03/31/11	03/05/11	8 32 Kenneth Mann	48	250	0.30	75.00	887378	B H T:
3115 Research								
03/31/11	03/11/11	8 32 Kenneth Mann	48	250	0.20	50.00	887580	B H T:
3115 Template								
08/31/11	08/23/11	8 32 Kenneth Mann	48	250	0.80	200.00	911721	B H T:
reveiw 3115								
48 Kenneth Mann			1.50			375.00		
Other Special Projects(detail)			2.50			525.00		
* * TOTAL FEES			36.20			4,936.00	(ON HOLD 85.00)

* * DEBITS & CREDITS * *

10/31/10	10/31/10	99 3	-500.00	862726	ON HOLD
11/30/10	11/30/10	99 3	-500.00	863144	ON HOLD
12/31/10	12/31/10	99 3	-500.00	866963	ON HOLD
01/31/11	01/31/11	99 3	-500.00	873878	B H T:
02/28/11	02/28/11	99 3	-3,500.00	876021	B H T:
02/28/11	02/28/11	99 3	-500.00	874097	B H T:
03/31/11	03/31/11	99 3	-500.00	878437	B H T:
04/30/11	04/30/11	99 3	-500.00	883710	B H T:
05/31/11	05/31/11	99 3	-500.00	889340	B H T:
06/30/11	06/30/11	99 3	-500.00	892670	B H T:
07/31/11	07/31/11	99 3	-500.00	898292	B H T:
08/31/11	08/31/11	99 3	-500.00	903588	B H T:
09/30/11	09/30/11	99 3	-500.00	905801	B H T:

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DWIP SORT ON CLIENT ID 5260 /

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CONFIDENTIAL

VOYNOW_024377

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83

STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

 * * CHARGEABLE FEES BY CODES/STAFF/ * *

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -9,500.00 (ON HOLD 0.00)

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
4,936.00	0.00	4,936.00	0.00	4,936.00	-9,500.00	-4,564.00
						=====

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID 5260 /

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VOYNOW_024378

(1) Today's date	(1)	9.30.11
(2) Name of individual requesting this billing	(2)	RPS
(3) Client Name	(3)	STAR SUBARU
(4) Client # / File #	(4)	5260
(5) This billing is for work done from Month Ending	(5a)	, 200
through the Month Ending	(5b)	9.30.11, 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Preparation of form 3115, Application for change in accounting method, related
to IRS changes to Internal Revenue Code Section 263A for capitalization of
Unicap amounts, and election of safe harbor Methods allowed under
Revenue Procedure 2010-44. 1,500.00

Amount Due 1,500.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP /(DOWN):

BILL #: 6200 21032

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

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VOYNOW_024379

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2011

STAR AUTO SALES OF QUEENS, LLC
D/B/A STAR SUBARU
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5260/
Invoice: 21032

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PREPARATION OF FORM 3115, APPLICATION
FOR CHANGE IN ACCOUNTING METHOD, RELATED
TO CHANGE WITHIN INTERNAL REVENUE CODE
SECTION 263A, UNIFORM CAPITALIZATION
(UNICAP) INVENTORY COSTS BY ELECTION OF
SAFE HARBOR METHODS ALLOWED UNDER REVENUE
PROCEDURE 2010-44.

AMOUNT DUE

\$ 1,500.00

CONFIDENTIAL

VOYNOW_024380

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2011

STAR AUTO SALES OF QUEENS, LLC
D/B/A STAR SUBARU
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5260/
Invoice: 21032

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PREPARATION OF FORM 3115, APPLICATION FOR
CHANGE IN ACCOUNTING METHOD, RELATED TO
IRS CHANGES TO INTERNAL REVENUE CODE
SECTION 263A FOR CAPITALIZATION OF
UNICAP AMOUNTS, AND ELECTION OF SAFE
HARBOR METHODS ALLOWED UNDER REVENUE
PROCEDURE 210-44.

0 AMOUNT DUE

\$ 1,500.00

CONFIDENTIAL

VOYNOW_024381

VOYNOW BAYARD CO
WIP

(1) Today's date (1) 4.12.11

(2) Name of individual requesting this billing (2) RANDY

(3) Client Name (3) STAR SUBARU

(4) Client # / File # (4) 5260

(5) This billing is for work done from Month Ending (5a) _____, 200 _____
through the Month Ending (5b) 4.12.11, 200 _____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed

on the December 31 2010 closing of the books

preparation of Federal , State and city

corporate tax returns.

Accountant

Amount Due 3,500.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

LAST YEAR BILL: 3,500

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

:

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / DOWN: _____

BILL # : 2042

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: 3,500.00

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: 3,500.00

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VOYNOW_024382

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

February 15, 2011

STAR AUTO SALES OF QUEENS, LLC
D/B/A STAR SUBARU
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5260/
Invoice: 20642

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED
ON THE DECEMBER 31, 2010 CLOSING OF
THE BOOKS AND PREPARATION OF FEDERAL,
STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 3,500.00

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VOYNOW_024383

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOPFS	CASH	MON-YR	BILLS	WRT U/D	WRTOPFS	CASH
JAN-10	500	0	0	4,125	JAN-09	0	0	0	0
FEB-10	500	0	0	500	FEB-09	3,500	0	0	0
MAR-10	4,000	0	0	4,000	MAR-09	0	0	0	3,500
APR-10	500	0	0	500	APR-09	0	0	0	0
MAY-10	500	0	0	500	MAY-09	0	0	0	0
JUN-10	500	0	0	500	JUN-09	0	0	0	0
JUL-10	500	0	0	500	JUL-09	0	0	0	0
AUG-10	500	0	0	500	AUG-09	0	0	0	0
SEP-10	2,615	5,408	0	500	SEP-09	1,000	0	0	1,000
OCT-10	500	0	0	500	OCT-09	500	0	0	500
NOV-10	500	0	0	2,615	NOV-09	500	0	0	500
DEC-10	500	0	0	500	DEC-09	4,125	25	0	500
TOTAL	11,615	5,408	0	15,240	TOTAL	9,625	25	0	6,000
YTD	11,615	5,408	0	15,240	PYTD	9,625	25	0	6,000

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	-442.00	-473.00	-500.00	-500.00	-500.00	-3,500.00	-5,915.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	21.10	-21.10	0.00%	BILLED	12/01/10	500.00	PRG
DOLLARS	0.00	2,792.00	-2,792.00	0.00%	PAYMENT	12/16/10	500.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
85.00	0.00	0.00	-6,000.00	-5,915.00	0.00	0.00	-5,915.00

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -5,915.00

WIP TO XFER: _____

WIP TO HOLD: -1415WIP TO CLEAR: -4560WRITE UP/DOWN: 4560AMOUNT TO BILL: 0APPROVED BY: Kun DATE: 1/28/11HW

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DWIP SORT ON CLIENT NAME 5260 /

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VOYNOW_024384

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	0.80	52.00	52.00
INTERIM SERVICES	0.30	33.00	85.00
SYSTEM GENERATED FEES	0.00	-6,000.00	-5,915.00

** TOTAL	1.10	-5,915.00	
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* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
124 Brett Bausinger	0.50	25.00	-5,975.00
127 RAFAEL VARGAS	0.30	33.00	-5,942.00
130 DAVE LOMBARDO	0.30	27.00	-5,915.00

** TOTAL	1.10	-5,915.00	
----------	------	-----------	--

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/10	0.00	-500.00	-500.00
02/28/10	0.00	-500.00	-1,000.00
03/31/10	0.00	-500.00	-1,500.00
04/30/10	0.00	-500.00	-2,000.00
05/31/10	0.00	-500.00	-2,500.00
06/30/10	0.00	-500.00	-3,000.00
07/31/10	0.00	-500.00	-3,500.00
08/31/10	0.00	-500.00	-4,000.00
09/30/10	0.00	-500.00	-4,500.00
10/31/10	0.00	-500.00	-5,000.00
11/30/10	0.30	-473.00	-5,473.00
12/31/10	0.80	-442.00	-5,915.00

** TOTAL	1.10	-5,915.00	
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Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83

STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

12/31/10 12/13/10 5 68 Brett Bausinger 124 50 0.20 10.00 868659 B (H) T:

Set up of 2010 Tax Planning File star
 chrysler-dodge-jeep

12/31/10 12/16/10 5 68 Brett Bausinger 124 50 0.30 15.00 868669 B (H) T:

Set up of 2010 Tax Planning File for Star Subaru

124 Brett Bausinger

0.50

25.00

BUSTAX Tax Planning

0.50

25.00

11/30/10 11/08/10 5 69 DAVE LOMBARDO 130 90 0.30 27.00 865158 B (H) T:

INTERIM LTTR

130 DAVE LOMBARDO

0.30

27.00

BUSTAX Year End Tax Work

0.30

27.00

12/31/10 12/14/10 6 39 RAFAEL VARGAS 127 110 0.30 33.00 867837 B (H) T:

Working on New York form IT-204-LL.

127 RAFAEL VARGAS

0.30

33.00

INTSER Other Services USE MEMO

0.30

33.00

* * TOTAL FEES

1.10

85.00

* * DEBITS & CREDITS * *

01/31/10 01/31/10 99 3

-500.00 823299 ON HOLD

02/28/10 02/28/10 99 3

-500.00 826441 ON HOLD

03/31/10 03/31/10 99 3

-500.00 828954 ON HOLD

04/30/10 04/30/10 99 3

-500.00 840253 ON HOLD

05/31/10 05/31/10 99 3

-500.00 840975 ON HOLD

06/30/10 06/30/10 99 3

-500.00 844624 ON HOLD

07/31/10 07/31/10 99 3

-500.00 851232 ON HOLD

08/31/10 08/31/10 99 3

-500.00 851981 ON HOLD

09/30/10 09/30/10 99 3

-500.00 854432 ON HOLD

10/31/10 10/31/10 99 3

-500.00 862726 B (H) T:

11/30/10 11/30/10 99 3

-500.00 863144 B (H) T:

12/31/10 12/31/10 99 3

-500.00 866963 B (H) T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS

-6,000.00 (ON HOLD 0.00)

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
85.00	0.00	85.00	0.00	85.00	-6,000.00	-5,915.00
=====						

17 Jan 2011 11:31

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